

registered, shall convey to the grantee all the estate in the land for which the said purchaser bid, which the delinquent, his agent or attorney had at the time of sale for taxes.

SEC. 43. All real estate bid in by the mayor of said town for the use of the town at sales made by the constable for taxes, may be redeemed as herein before provided, by the payment on the part of the delinquent, his agent or attorney of the amount bid and twenty-five per centum additional to the town clerk and treasurer within twelve months.

Redemption of  
land purchased  
by town.

SEC. 44. That the said commissioners shall also have power to annually levy and cause to be collected at such times during each year as they may deem expedient, such an amount of taxes as to the said commissioners shall seem fair, equitable and right on the following professions, callings, trades, subjects, occupations and other business carried on in said town: upon all merchants, all itinerant merchants or peddlers, vending or offering to vend in the town; upon every billiard table or bowling alley, or other game allowed by law, established and are kept in the town: upon every permission by the board of commissioners to retail spirituous liquors within the town; and upon every company of circus-riders who shall exhibit within the town; upon every show, concert, menagerie, stage or theatrical performance, or other exhibitions or performances whatever for reward, to be paid before exhibiting, if not so paid to be doubled; upon every hotel, public boarding house (save those kept for educational purposes), restaurant and livery stable; and upon every person keeping or offering horses or mules, or vehicles for hire, a license tax; professional men, traders and manufacturers may be required to pay a license tax; upon each express company, auctioneers, telegraph offices, each barber shop, blacksmith shop, daguerrian artist and persons taking likeness of the human face; every land agent or broker, each broker or banker's office, each butcher, dealers in patent rights; each sewing machine company, itinerant dealers in prize goods; all persons whose business it is to sell prize candies, photographs, pictures, jewelry, or any other article with which a prize is offered as an inducement for purchasers to buy any such article; ice dealers; each fire or life insurance agent, commission merchants and commercial brokers; each printing office; each distillery of fruit or grain; itinerant merchants or peddlers; every non-resident huckster or trader, or the agent of such who buys produce on the streets for sale in other markets; distillers, rectifiers and compounders of spirituous liquors; all gift enterprises, lotteries and bowling alleys; each junk shop, or dealer in metals, conlage &c.; every mill, manufactory, machine shop or foundry employing steam; every railroad company having a depot or office in the town; each person or company of stage players, sleight-of-hand performers, ethiopian serenaders, instrumental or vocal concert company, rope-walkers, or exhibitions of artificial or natural curiosity.

License taxes.